Application No.: 10/804,621

Case No: YAMAP0914US PATENT

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is

____ being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Commissioner for Patents address below.

X being transmitted via EPS or facsimile to (571) 273-8300 (Centralized Facsimile Number) at the U.S. Patent and Trademark Office to the Attention of Examiner Mark S. Blouin.

/Mark D. Saralino/

November 24, 2006

Date

Mark D. Saralino

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Koichiro HIRABAYASHI et al.

Application No.: 10/804,621

Filing Date: March 19, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS

Examiner: Mark S. Blouin

Art Unit: 2627

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED AUGUST 31, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following comments.